

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

WINC, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11238 (LSS)

(Jointly Administered)

Objection Deadline: April 26, 2023 at 4:00 p.m. (ET)
Ref. Docket Nos. 61 & 127

**NOTICE OF SUPPLEMENT TO LIST OF
ORDINARY COURSE PROFESSIONALS**

PLEASE TAKE NOTICE that on December 16, 2022, the above-captioned affiliated debtors and debtors in possession (collectively, the “Debtors”) filed the *Debtors’ Motion for Entry of an Order (I) Authorizing the Debtors to Retain and Compensate Professionals Utilized in the Ordinary Course of Business; and (B) Waiving Certain Information Requirements of Local Rule 2016-2* [Docket No. 61] (the “Motion”).²

PLEASE TAKE FURTHER NOTICE that on January 4, 2023, the United States Bankruptcy Court for the District of Delaware (the “Court”) entered the *Order (I) Authorizing the Debtors to Retain and Compensate Professionals Utilized in the Ordinary Course of Business and (II) Waiving Certain Information Requirements of Local Rule 2016-2* [Docket No. 127] (the “Order”).

PLEASE TAKE FURTHER NOTICE that, in addition to the certain professionals listed at Schedule 1 of the Order, the Debtors hereby supplement the list of Ordinary Course Professionals attached to the Order with the list attached hereto as **Exhibit A** (the “Supplemental OCP List”).

PLEASE TAKE FURTHER NOTICE that any responses or objections to the Supplemental OCP List must be in writing, filed with the Court, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801, and served upon and received by the Debtors’ undersigned counsel on or before **4:00 p.m. (ET) on April 26, 2023**.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors’ mailing address for purposes of these chapter 11 cases is 12405 Venice Boulevard, Box #1, Los Angeles, CA 90066.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to such terms in the Motion.

Dated: April 12, 2023
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Joshua B. Brooks

Michael R. Nestor (No. 3526)

Matthew B. Lunn (No. 4119)

Allison S. Mielke (No. 5934)

Joshua B. Brooks (No. 6765)

Shella Borovinskaya (No. 6758)

Rodney Square

1000 North King Street

Wilmington, Delaware 19801

Telephone: (302) 571-6600

Facsimile: (302) 571-1253

Email: mnestor@ycst.com

mlunn@ycst.com

amielke@ycst.com

jbrooks@ycst.com

sborovinskaya@ycst.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A

Supplemental OCP List

Ordinary Course Professional	Address	Type of Service
Baker Tilly US, LLP	18500 Von Karman Avenue, 10 th Floor, Irvine, CA 92612	Tax Services

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

WINC, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11238 (LSS)

(Jointly Administered)

Docket Ref No. 61 & 127

Objection Deadline: April 26, 2023

**DECLARATION OF DISINTERESTEDNESS OF PROPOSED
ORDINARY COURSE PROFESSIONAL**

I, Jere G. Shawver, being duly sworn, state the following under penalty of perjury:

1. I am Managing Partner – Risk and Assurance of Baker Tilly US, LLP which firm maintains offices at 18500 Von Karman Avenue, 10th Floor – Irvine, CA 92612, among other addresses (the “Firm”). The Firm’s practice consists of: professional tax, accounting, consulting, and auditing services.

2. Neither I, the Firm, nor any other owner or associate of the Firm, to the best of my knowledge, information, and belief, has any connection with Winc, Inc. or its affiliates in the above-captioned cases (collectively, the “Debtors”), their creditors, any other parties in interest, their respective attorneys and accountants, the U.S. Trustee, or any person employed in the office of the U.S. Trustee, except as set forth in this declaration.

3. The Firm has worked with the Debtors in providing the following services: Tax and Accounting services, Federal and state tax compliance services, and preparation of the quarterly and year end audited financial statements.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors’ mailing address for purposes of these chapter 11 cases is 12405 Venice Boulevard, Box #1, Los Angeles, CA 90066.

4. The Debtors have requested, and the Firm has agreed, for the Firm to represent and advise the Debtors with respect to the matter set forth above and such other matters as may be ordinarily rendered by the Firm.

5. The Debtors owe the Firm \$ 44,500.00 for prepetition services, the payment of which is subject to limitations contained in the Bankruptcy Code. The Firm has waived or will waive any prepetition claim against the Debtors' estates.

6. The Firm does not keep, in the ordinary course of business, time records in one-tenth-of-an-hour increments. Rather, the Firm keeps time in quarter of an hour increments

7. Except as set forth herein, no promises have been received by the Firm, or any owner or associate thereof, as to compensation in connection with the Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, the U.S. Trustee Guidelines, and all orders of the Court.²

8. Neither I nor any other owner of the Firm has agreed to share, or will share, any portion of the compensation received from the Debtors with any person other than the owners, associates, and regular employees of the Firm.

9. The Firm and its owners and associates may have in the past represented, currently represent, and may in the future represent entities that are affiliates of, or related to, the Debtors or other parties in interest in the Chapter 11 Cases in matters unrelated to the Chapter 11 Cases. However, the Firm does not, and will not, represent any such entity in connection with the Chapter 11 Cases, and does not have any relationship with any such entity, its attorneys, or accountants that would be materially adverse to the Debtors or their estates. As part of its customary practice,

² Capitalized terms used but not otherwise defined herein have the meaning set forth in the *Debtors' Motion for Entry of an Order (I) Authorizing the Debtors to Retain and Compensate Professionals Utilized in the Ordinary Course of Business and (II) Waiving Certain Requirements of Local Rule 2016-2* [Docket No. 61].

the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be retained by the Debtors, claimants, and parties in interest in these Chapter 11 cases. The Firm does not perform any services for any such person in connection with these Chapter 11 cases. In the interest of full disclosure, the Firm ran the names on the attached Exhibit 1 against its systems and discloses the relationships listed on Exhibit 2. The Firm does not have any relationship with any such persons, their attorneys, or their accountants that would be adverse to the Debtors.

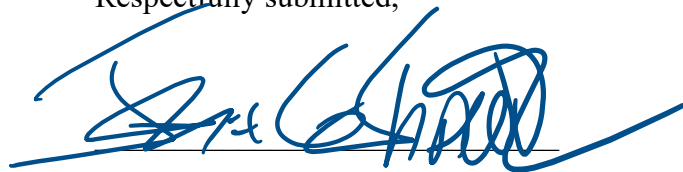
10. Neither I, the Firm, nor any other owner or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates in matters upon which the Firm is to be engaged.

11. The foregoing constitutes the statement of the Firm pursuant to sections 327(a) and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-2.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: April 12, 2023

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jere G. Shawver", written over a horizontal line.

Jere G. Shawver; Managing Partner – Risk and Assurance

Exhibit 1 – List of Parties in Interest

WINC, INC.

List of Potential Parties in Interest

Debtors

Winc, Inc. (d/b/a Club W, Inc.)
BWSC, LLC
Winc Lost Poet, LLC

Directors and Officers

Brault, Carol
DeLong, Patrick
Green, Erin
Joukovski, Laura
McFarlane, Geoffrey
Pinney, Alesia
Smith, Brian
Thompson, Mary Pat
Weng, Xiangwei

Significant Equity Holders

15 Angels II LLC
Bessemer Venture Partners VIII Institutional
L.P.
Bessemer Venture Partners VIII L.P.
CFJ Palate Holdings LLC
Cool Japan Fund Inc.
Deer VIII & Co. L.P.
Deer VIII & Co. Ltd.
Dream Catcher Investments
Dreamer Pathway Limited (BVI)
GoBlue Ventures LLC
McFarlane, Geoffrey
Rice Wine Ventures LLC
Sake Ventures LLC
Shining Capital Holdings II L.P.
Shining Capital Management III Limited
Shiningwine Limited (BVI)
Smith, Brian
Wahoowa Ventures LLC
Weng, Xiangwei

Debtors' Professionals

Canaccord Genuity Group, Inc.
Epiq Corporate Restructuring, LLC
RPA Asset Management Services, LLC
Young Conaway Stargatt & Taylor, LLP

Ordinary Course Professionals

Latham & Watkins LLP
Holland & Hart LLP

**Banks/Lenders/UCC Lien
Parties/Administrative Agents**

Banc of California, N.A.

**Material Vendors and Contract
Counterparties**

American Stock Transfer & Trust Company,
LLC
Artisan Brands, LLLP
Ascentis Corporation
Atelier Copain LLC (d/b/a Punchdown Cellars)
Avalara, Inc.
CompIntelligence, Inc.
CTF Clear Finance Technology Corp. (d/b/a
Clearco)
Eagles Stadium Operator, LLC
Field, Edward
Imperial Parking Industries Inc.
International Wines, Inc.
Konica Minolta Business Solutions U.S.A., Inc.
LangeTwins Wine Company, Inc.
Marketplace Selections, Incorporated
Miller Family Wine Company, LLC
National Merchants, Inc.
Oracle America, Inc.
Paypal, Inc. (d/b/a Braintree)
Philadelphia Eagles, LLC
Republic National Distributing Company, LLC
Synergy North America Inc.

T. Elenteny Holdings, LLC (d/b/a T. Elenteny Imports)
 Terravant Wine Company, LLC
 Testany, Inc.
 The Bacchus Group Inc.
 Weibel Incorporated
 Young's Market Company, LLC
 Zendesk, Inc.

Landlords/Sublessees

1515 Garnet Mine Road Holdings Limited Partnership
 CCF PS Alla Owner, LLC
 Columbia Business Center Partners L.P.
 Last Mile Management
 Rosenstein Henry, LLC
 Squarespace, Inc.
 Thrive Market, Inc.
 West LA Alla Commonwealth, LLC
 West LA Venture Commonwealth LLC

Insurers/Brokers

ACE American Insurance Company
 Allied World Insurance Company
 Axis Insurance Company
 Endurance American Insurance Company
 FIRST Insurance Funding
 Guardian Life Insurance Company of America
 IMA of Colorado, Inc.
 Kaiser Permanente
 Lloyds of London
 National Union Fire Insurance Company of Pittsburgh, PA
 The Continental Insurance Company
 Transportation Insurance Company
 Travelers Casualty and Surety Company of America
 United Healthcare
 Valley Forge Insurance Company
 Woodruff-Sawyer & Co.

Utilities

AT&T, Inc.
 Charter Communications (Spectrum)
 Comcast Corp.
 Waste Management of Pennsylvania, Inc.

Top 30 Unsecured Creditors

Meta Platforms, Inc
 JF Hillebrand USA Inc. (dba Hillebrand)
 FedEx Corporation
 La Cantina Pizzolato S.R.L.
 Landsberg
 LangeTwins Family Winery & Vineyards
 Famille Chaudière
 Impact Tech, Inc.
 SP Comino, LLC
 Michlits Werner GmbH
 Total Quality Logistics, LLC
 Allegis Group Holdings, Inc. (Aerotek, Inc.)
 Brex Inc.
 Douglas R. Circle (dba Rancho Cañada de los Pinos)
 Terravant/Summerland
 Domo, Inc
 8020 Consulting LLC
 Conexus Search LLC
 Google, Inc.
 Power Digital Marketing, Inc.
 Awesome OS, Inc. (Offsourcing, Inc.)
 Atticus Publishing, LLC
 Laffort USA, Inc.
 Republic National Distributing Company of CA (RNDC CA)
 Mendocino Wine Co.
 Kaiser Consulting, LLC
 Los Angeles Philharmonic Association
 Datasite LLC
 Vin-Global LLP
 Toppan Merrill USA Inc.

Governmental and Taxing Authorities

Alabama Alcoholic Beverage Control Board
 Alabama Department of Labor
 Alabama Department of Revenue
 Alabama Securities Commission
 Alaska Department of Labor
 Alaska Department of Revenue
 Alaska Division of Banking & Securities
 Alcohol & Marijuana Control Office
 Alcohol and Tobacco Commission
 Alcohol Beverage Control Bureau
 Alcoholic Beverage Control Administration
 Alcoholic Beverage Control Enforcement
 Alcoholic Beverage Control Office
 Alcoholic Beverage Law Enforcement

Commission (ABLE)
 Alcoholic Beverage Regulation Administration
 Alcoholic Beverages Control Commission
 Arizona Department of Finance and
 Administration
 Arizona Department of Liquor Licenses and
 Control
 Arizona Department of Revenue
 Arkansas Department of Labor
 Arkansas Securities Department
 Bureau of Alcoholic Beverages and Lottery
 Operations
 California Department of Toxic Substances
 Control
 California Air Resources Board
 California Board of Equalization
 California Department Consumer Affairs
 California Department of Alcoholic Beverage
 Control
 California Department of Business Oversight
 California Department of Conservation
 California Department of Healthcare
 California Department of Tax and Fee
 Administration
 California Department of Water Resources
 California Environmental Protection
 California Franchise Tax Board
 California Integrated Waste Management Board
 California State Controller Office
 California Unemployment Insurance
 Centers for Disease Control & Prevention
 Central District of California
 City of Santa Monica, CA
 Colorado Department of Labor and
 Employment
 Colorado Department of Revenue
 Colorado Department of Revenue-Liquor
 Enforcement Division
 Colorado Division of Securities
 Commonwealth of Massachusetts
 Commonwealth of Puerto Rico Attorney
 General
 Comptroller of Maryland
 Connecticut Department of Consumer
 Protection
 Connecticut Department of Labor
 Connecticut Department of Revenue Services
 Connecticut Securities and Business
 Connecticut Commissioner of Revenue Services
 Connecticut State Treasurer
 Delaware Department of Justice

Delaware Department of Labor
 Delaware Division of Revenue
 Delaware Investor Protection Unit
 Department of Liquor Control County of
 Hawaii
 Department of Liquor Control County of Kauai
 District of Columbia
 District of Columbia Attorney General
 District of Columbia Department of
 Employment Services
 District of Columbia Treasurer
 Division of Alcohol and Tobacco Control
 Division of Alcoholic Beverages & Tobacco
 Division of Commercial Licensing and
 Regulation Liquor Enforcement and
 Compliance
 Division of Liquor Control
 Division of Special Taxes
 Eastern District of California
 Eastern District of Pennsylvania
 Environmental Protection Agency - Region 3
 Environmental Protection Agency - Region 9
 Federal Trade Commission
 Florida Department of Labor
 Florida Department of Revenue
 Florida Division of Alcoholic Beverages and
 Tobacco
 Florida Office of Financial Regulation
 Georgia Department of Labor
 Georgia Department of Revenue Alcohol &
 Tobacco Tax Division
 Georgia Governor's Office
 Guam Attorney General
 Guam Department of Labor
 Hawaii Department of Commerce
 Hawaii Department of Labor and Industrial
 Relations
 Hawaii Department of Taxation
 Hawaii Securities Branch
 Hawaii City & County of Honolulu
 Hawaii County of Kauai
 Hawaii County of Maui
 Idaho Department of Labor
 Idaho State Liquor Dispensary
 Idaho State Tax Commission
 Illinois Alcohol, Tobacco and Fuel Division
 Illinois Chicago Department of Finance
 Illinois Department of Labor
 Illinois Department of Revenue
 Illinois Liquor Control Commission
 Illinois Securities Department

Indiana Department of Labor
 Indiana Department of Revenue
 Indiana Securities Division
 Industrial Commission of Arizona
 Iowa Alcoholic Beverages Division
 Iowa Department of Revenue
 Iowa Insurance Division
 Iowa Workforce Development
 Kansas Department of Labor

 Kansas Department of Revenue Alcohol
 Beverage Control
 Kansas Liquor Enforcement Tax
 Kansas Miscellaneous Tax
 Kansas Securities Commissioner
 Kentucky Alcoholic Beverage Control
 Department
 Kentucky Department of Revenue
 Kentucky Labor Cabinet
 Kentucky Securities Division
 Louisiana Department of Revenue
 Liquor Commission City and County of
 Honolulu
 Louisiana Department of Revenue Alcohol and
 Tobacco Control Office
 Louisiana Securities Division
 Louisiana Workforce Commission
 Maine Bureau of Alcoholic Beverages and
 Lottery Op
 Maine Bureau Consumer Credit Protection
 Maine Department of Labor
 Maine Division of Liquor Licensing
 Maine Liquor Licensing & Inspection Unit
 Maine Office of Securities
 Maine Revenue Services
 Maryland Department of Labor
 Maryland Field Enforcement Division
 Maryland Office of the Comptroller
 Maryland – Worcester County Liquor Control
 Board
 Massachusetts Alcohol & Bev. Control
 Massachusetts Department of Labor
 Massachusetts Department of Revenue
 Massachusetts Office of Consumer Affairs
 Massachusetts Securities Division
 Michigan Department of Licensing &
 Regulatory Affairs
 Michigan Corporations, Securities
 Michigan Department of Treasury
 Michigan Liquor Control Commission
 Michigan Workforce Development Agency

Middle District of Pennsylvania
 Minnesota Department of Labor and Industry
 Minnesota Department of Public Safety Alcohol
 and Gambling Enforcement Division
 Minnesota Department of Revenue
 Mississippi Department of Agriculture
 Mississippi Department of Employment
 Security
 Mississippi Securities Division
 Mississippi State Tax Commission
 Missouri Department of Labor
 Missouri Department of Revenue
 Montana Commissioner of Securities
 Montana Department of Labor and Industry
 Montana Department of Revenue
 Montana Liquor License Bureau
 Montana Office of Consumer Protection
 Montgomery County Alcohol Beverage
 Services
 Nebraska Department of Revenue
 Nebraska Bureau of Securities
 Nebraska Department of Labor
 Nebraska Department of Revenue
 Nebraska Liquor Control Commission
 Negociado de Impuesto al Consumo
 Nevada Consumer Affairs
 Nevada Department of Taxation
 Nevada Department of Taxation -Sales/Use
 Nevada Office of the Labor Commissioner
 New Hampshire Bureau of Securities
 Regulations
 New Hampshire Department of Labor
 New Hampshire Department of Revenue Admin
 New Hampshire State Liquor Commission
 New Jersey Bureau of Securities
 New Jersey Department of Labor
 New Jersey Department of Law and Public
 Safety Division of Alcoholic Beverage
 Control
 New Jersey Department of the Treasury
 New Mexico Department of Labor
 New Mexico Regulation & Licensing
 Department
 New Mexico Securities Division
 New Mexico Taxation and Revenue
 New York Department of Finance
 New York Investor Protection Bureau
 New York State Department of Labor
 New York State Department of State
 New York State Liquor Authority Division of
 Alcoholic Beverage Control

New York State Sales Tax Processing
 North Carolina Alcoholic Beverage Control
 Commission
 North Carolina Department of Labor
 North Carolina Department of Revenue
 North Carolina Department of Agriculture
 North Carolina Department of Revenue
 North Carolina Securities Division
 North Dakota Department of Labor
 North Dakota Office of State Tax
 Commissioner
 North Dakota Securities Department
 North Dakota Tax Commissioner
 Northern District of California
 Northern Mariana Islands Attorney Gen
 Occupational Safety & Health Admin.
 Office of Secretary of State of California
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Alabama
 Office of Secretary of State of Alaska
 Office of Secretary of State of American Samoa
 Office of Secretary of State of Arizona
 Office of Secretary of State of Arkansas
 Office of Secretary of State of California
 Office of Secretary of State of Colorado
 Office of Secretary of State of Connecticut
 Office of Secretary of State of Delaware
 Office of Secretary of State of District of
 Columbia
 Office of Secretary of State of Florida
 Office of Secretary of State of Georgia
 Office of Secretary of State of Guam
 Office of Secretary of State of Hawaii
 Office of Secretary of State of Idaho
 Office of Secretary of State of Illinois
 Office of Secretary of State of Indiana
 Office of Secretary of State of Iowa
 Office of Secretary of State of Kansas
 Office of Secretary of State of Kentucky
 Office of Secretary of State of Louisiana
 Office of Secretary of State of Maine
 Office of Secretary of State of Maryland
 Office of Secretary of State of Massachusetts
 Office of Secretary of State of Michigan
 Office of Secretary of State of Minnesota
 Office of Secretary of State of Mississippi
 Office of Secretary of State of Missouri
 Office of Secretary of State of Montana
 Office of Secretary of State of Nebraska
 Office of Secretary of State of Nevada
 Office of Secretary of State of New Hampshire

Office of Secretary of State of New Jersey
 Office of Secretary of State of New Mexico
 Office of Secretary of State of New York
 Office of Secretary of State of North Carolina
 Office of Secretary of State of North Dakota
 Office of Secretary of State of Ohio
 Office of Secretary of State of Oklahoma
 Office of Secretary of State of Oregon
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Puerto Rico
 (PDP)
 Office of Secretary of State of Rhode Island
 Office of Secretary of State of South Carolina
 Office of Secretary of State of South Dakota
 Office of Secretary of State of Tennessee
 Office of Secretary of State of Texas
 Office of Secretary of State of U.S. Virgin
 Islands
 Office of Secretary of State of Utah
 Office of Secretary of State of Vermont
 Office of Secretary of State of Virginia
 Office of Secretary of State of Washington
 Office of Secretary of State of West Virginia
 Office of Secretary of State of Wisconsin
 Office of Secretary of State of Wyoming
 Office of Tax and Revenue
 Office of the Alcoholic Beverage Control
 Commissioner
 Ohio Bureau of Employment Services
 Ohio Department of Commerce
 Ohio Department of Liquor Control
 Ohio Department of Taxation
 Ohio Division of Securities
 Oklahoma Department of Consumer Credit
 Oklahoma Department of Labor
 Oklahoma Securities Commission
 Oklahoma Tax Commission
 Oregon Bureau of Labor and Industries
 Oregon Department of Justice
 Oregon Department of Revenue
 Oregon Division of Financial Regulation
 Oregon Liquor Control Commission
 Pennsylvania Department of Banking
 Pennsylvania Department of Revenue
 Pennsylvania Department of Human
 Pennsylvania Department of Labor and Industry
 Pennsylvania Department of State
 Pennsylvania Liquor Control Board
 Pennsylvania Office of Attorney General
 Pennsylvania State Treasury
 Pension Benefit Guaranty Corp

Puerto Rico Department De Asuntos
 Puerto Rico Department of Labor
 Rhode Island Department of Business
 Rhode Island Department of Labor and Training
 Rhode Island Division of Taxation
 Securities and Exchange Commission
 Society for Corporate Governance
 South Carolina Department of Labor
 South Carolina Department of Revenue &
 Taxation
 South Carolina Securities
 South Dakota Department of Labor
 South Dakota Department of Revenue
 South Dakota Division of Insurance
 Southern District of California
 State of Alabama Attorney General
 State of Alaska Attorney General
 State of American Samoa Attorney General
 State of Arizona Attorney General
 State of Arkansas Attorney General
 State of California
 State of California Attorney General
 State of California Labor
 State of Colorado Attorney General
 State of Connecticut
 State of Connecticut Attorney General
 State of Delaware
 State of Delaware Attorney General
 State of Florida Attorney General
 State of Georgia Attorney General
 State of Hawaii Attorney General
 State of Idaho Attorney General
 State of Illinois Attorney General
 State of Indiana Attorney General
 State of Iowa Attorney General
 State of Kansas Attorney General
 State of Kentucky Attorney General
 State of Louisiana Attorney General
 State of Louisiana Attorney General
 State of Maine Attorney General
 State of Maryland Attorney General
 State of Massachusetts Attorney General
 State of Michigan
 State of Michigan Attorney General
 State of Minnesota Attorney General
 State of Mississippi Attorney General
 State of Missouri Attorney General
 State of Montana Attorney General
 State of Nebraska Attorney General
 State of Nevada Attorney General
 State of New Hampshire Attorney General

State of New Jersey Attorney General
 State of New Mexico Attorney General
 State of New York Attorney General
 State of North Carolina Attorney General
 State of North Dakota Attorney General
 State of Ohio Attorney General
 State of Oklahoma Attorney General
 State of Oregon Attorney General
 State of Pennsylvania Attorney General
 State of Rhode Island Attorney General
 State of South Carolina Attorney General
 State of South Dakota
 State of South Dakota Attorney General
 State of Tennessee Attorney General
 State of Texas Attorney General
 State of Utah Attorney General
 State of Vermont Attorney General
 State of Virgin Islands Attorney General
 State of Virginia Attorney General
 State of Washington Attorney General
 State of Washington Liquor Control Board
 State of West Virginia Attorney General
 State of Wisconsin Attorney General
 State of Wyoming Attorney General
 Tennessee Alcoholic Beverage Commission
 Tennessee Department of Commerce
 Tennessee Department of Labor
 Tennessee Department of Revenue
 Tennessee Securities Division
 Texas Alcoholic Beverage Commission
 Texas Comptroller of Public Accounts
 Texas State Comptroller
 Texas State Securities Board
 Texas Workforce Commission
 U.S. Department of State
 U.S. Dept Health & Human Services
 U.S. Consumer Product Safety Commission
 U.S. Customs and Border Protection
 U.S. Department of Agriculture
 U.S. Department of Justice
 U.S. Department of the Treasury Alcohol and
 Tobacco Tax and Trade Bureau
 U.S. Department of Treasury
 U.S. Environmental Protection Agency
 U.S. Food and Drug Administration
 United States Department of Labor
 United States Internal Revenue Service
 United States Treasury
 Utah Department of Alcoholic Beverage
 Control
 Utah Department of Commerce

Utah Division of Securities
Utah Labor Commission
Utah State Tax Commission
Vermont Agency of Agriculture, Food
Vermont Department of Labor and Industry
Vermont Department of Taxes
Vermont Securities Division
Virgin Islands Department of Labor
Virgin Islands Department of Licensing
Virginia Alcoholic Beverage Control Authority
Virginia Department of Alcoholic Beverage
Control
Virginia Department of Taxation
Virginia Division of Labor and Industry
Virginia Division of Securities & Retail
Franchising
Washington Department of Labor and Industries
Washington Department of Revenue
Washington Securities Division
Washington State Department of Revenue
Washington State Liquor Control Board
Washington State Liquor and Cannabis Board
West Virginia Alcoholic Beverage Control
Commission Enforcement & Licensing
Division
West Virginia Division of Labor
West Virginia Securities Commission
West Virginia State Tax Department
Western District of Pennsylvania
Wisconsin Alcohol & Tobacco Enforcement
Wisconsin Department of Agriculture
Wisconsin Department of Revenue
Wisconsin Department of Workforce
Development
Wisconsin Division of Securities
Wyoming Department of Revenue
Wyoming Liquor Commission
Wyoming Liquor Division

Bankruptcy Judges

Chan, Ashely M.
Dorsey, John T.
Goldblatt, Craig T.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

Office of the United States Trustee

Buchbinder, David
Casey, Linda
Fox, Timothy J., Jr.
Hackman, Benjamin
Leamy, Jane
McCollum, Hannah M.
McMahon, Joseph
Richenderfer, Linda
Sarkessian, Juliet
Schepacarter, Richard
Vara, Andrew
Villagrana, David

Exhibit 2 – Baker Tilly US, LLP Disclosures

Young Conaway Stargatt & Taylor, LLP	Baker Tilly provided services to this entity on unrelated matters.
ArentFox Schiff LLP	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
Cooley LLP	Baker Tilly provides or has provided services to one or more mutual clients of this firm on unrelated matters.
Buchalter, APC	Baker Tilly provides or has provided services to mutual clients of this firm on unrelated matters. Further, an associate in Baker Tilly's Orange County office is the son of a partner in this firm.
Paul Hastings LLP	Baker Tilly retained this entity for services on unrelated matters.
Morris, Nichols, Arsht & Tunnell LLP	Baker Tilly provides or has provided services to one or more mutual clients of this firm on unrelated matters.
Carl & Mary Thompson	Baker Tilly provides or has provided services to one or more mutual clients of this firm on unrelated matters.
Latham & Watkins LLP	Baker Tilly provides or has provided services to one or more mutual clients of this firm unrelated to this matter.
American Stock Transfer & Trust Company, LLC	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Avalara	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Oracle America, Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Squarespace, Inc.	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
ACE American Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Allied World Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Axis Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Endurance American Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Guardian Life Insurance Company of America	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
IMA of Colorado, Inc.	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
Kaiser Permanente	Baker Tilly receives services from this entity or an affiliated entity on unrelated matters.

Lloyds of London	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
The Continental Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
United Healthcare	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
Charter Communications (Spectrum)	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Allegis Group Holdings, Inc. (Aerotek, Inc.)	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Conexus Search LLC	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
Google, Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Toppan Merrill USA Inc.	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
City of Santa Monica, CA	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Colorado Division of Securities	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
Delaware Department of Labor	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Environmental Protection Agency - Region 3	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Environmental Protection Agency - Region 9	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Federal Trade Commission	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Florida Office of Financial Regulation	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
Illinois Chicago Department of Finance	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
Iowa Insurance Division	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Massachusetts Securities Division	Baker Tilly provides services to this entity or an affiliate of this entity on unrelated matters.
New York Department of Finance	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
North Dakota Securities Department	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Office of Secretary of State of Hawaii	Baker Tilly provides, has provided, or has assisted other professional services firms through staff

	augmentation in providing services to this entity or a related entity on unrelated matters.
Office of Secretary of State of Indiana	Baker Tilly provides services to this entity, an affiliate of this entity, or parties related to this entity on unrelated matters
Office of Secretary of State of Maryland	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Office of Secretary of State of Michigan	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Office of Secretary of State of Minnesota	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Office of Secretary of State of New Jersey	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Office of Secretary of State of Wisconsin	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Securities and Exchange Commission	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
State of California	Baker Tilly provides services to this entity, an affiliate of this entity, or parties related to this entity on unrelated matters
State of Delaware	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
State of Hawaii Attorney General	Baker Tilly provides, has provided, or has assisted other professional services firms through staff augmentation in providing services to this entity or a related entity on unrelated matters.
State of Iowa Attorney General	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
State of Kansas Attorney General	Baker Tilly has proposed to provide services to this entity or an affiliate of this entity on unrelated matters.
State of Maryland Attorney General	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
State of Michigan	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
State of Minnesota Attorney General	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
State of Nevada Attorney General	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
State of New Jersey Attorney General	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.

State of Oregon Attorney General	Baker Tilly provides services to this entity, an affiliate of this entity, or parties related to this entity on unrelated matters
State of Wisconsin Attorney General	Baker Tilly provides services to this entity, an affiliate of this entity, or parties related to this entity on unrelated matters.
U.S. Department of State	Baker Tilly proposed to provide services to this entity and continues to propose to provide services to this entity, however, no formal client relationship is established as of the date of the disclosure based on information currently available.
U.S. Department of Justice	Baker Tilly provides services to this entity, an affiliate of this entity, or parties related to this entity on unrelated matters.
Wisconsin Department of Revenue	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Wisconsin Department of Workforce Development	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Walrath, Mary F.	Baker Tilly provides tax services to Judge Walrath.